REMARKS/ARGUMENTS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 41065.

Respectfully submitted,

PEARNE & GORDON LLP

By:

Michael W. Garvey, Reg. No. 35878

1801 East 9th Street Suite 1200 Cleveland, Ohio 44114-3108 (216) 579-1700

Date: August 8, 2006